

# 垃圾焚烧行业 ESG 实质性议题优先级披露建议

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注：

1. 本文为介绍青悦在垃圾焚烧行业实质性议题方面的观察及思考，目前仍在不断完善当中，欢迎各方提出意见。
2. 本文英文版本为微软 word 文档自动翻译，不排除有错漏，以中文版为准。
3. 关于青悦的 ESG 方法论参考：  
<http://www.epmap.org/esgmeth>
4. 有任何问题及意见建议，请联系青悦：esg@epmap.org

## 一 . 目标

针对各行业不同特点，梳理出该行业各利益相关方普遍关注的重点议题，并推动行业企业完善 ESG 信息披露，充分回应议题。

## 二 . 策略

为了凝聚共识，上海青悦从专业独立第三方的角度，认为应该以对环境社会等公共利益及可持续发展角度为主，同时兼顾企业自身可持续发展，来确定实质性议题的优先级。同时也要认识到，由于作用力与反作用力的逻辑关系，公共利益的可持续发展与企业自身可持续发展之间存在非常强的相关性。

基于以上原则，上海青悦对 22 个 ESG 议题在垃圾焚烧行业的优先级从公共利益可持续发展及利益相关方重要性和企业自身可持续发展重要性两个维度进行了划分。

我们认为：垃圾焚烧行业企业，应该重点关注影响力高度议题（矩阵绿色区域）和中度议题（矩阵蓝色区域），适当关注低度议题（矩阵灰色区域）。

## 三 . 垃圾焚烧行业实质性议题影响分析

### a) 垃圾焚烧行业实质性议题影响矩阵



b) 关键绩效影响重要性分析

共分为四个范畴：基础信息、环境、社会 and 治理。每个范畴下设若干议题，每个议题下设若干关键绩效。关键绩效前有“\*”的，表明该项绩效为量化绩效指标。

范畴	议题	关键绩效	对公司影响重要性	对经济, 环境, 社会影响重要性
基础信息	业务及市场占有率	公司业务类型, 提供的产品	低	低
		市场占有率情况	高	低
	营业收入	营业收入及利润情况	高	中
	ESG 公开	官网有 ESG 专栏且有内容	中	中
		发布 ESG 报告	中	中
环境	环境管理	环境管理体系认证	中	高
		执行报告公开情况	中	高
		达标排放情况	中	高
		对外参观情况	中	高
		*绿色工厂及产品认证	中	高
		*自行监测公开情况及比率	中	高

	能源管理	能源供应风险及应对	中	中	
		*能源（含电力、热力）消耗及单位强度	中	中	
	水资源消耗	水资源供应风险及应对	中	中	
		*水资源消耗及单位强度	中	中	
	其他资源消耗	各项资源供应风险及应对	低	低	
		*包装物消耗及回收利用	低	低	
		*其他资源（矿产品，原材料等）消耗及单位强度	低	低	
	污染物排放	各项污染物减排目标及措施	高	高	
		一般固废及危废产生，贮存及处置	高	高	
		*废气污染物排放量及单位强度	高	高	
		*废水污染物排放排放量及单位强度	高	高	
		*其他特征污染物排放量及单位强度	高	高	
	气候变化与温室气体排放	气候变化风险与应对措施（建议根据 TCFD 框架披露）	高	高	
		碳减排	高	高	
		*3 个范畴排放量及单位强度	高	高	
	生物多样性	对濒危生物多样性影响及保护措施	低	低	
		对社区生物多样性影响及保护措施	低	低	
	社会	客户责任&产品安全	客户隐私保护	低	低
			产品质量保障	低	低
			*相关投诉事件数量	低	低
健康与安全		安全管理制度及体系	中	高	
		职业病防治措施	中	高	
		*因公（工伤、职业病）损伤人数	中	高	
		*员工因公（工伤、职业病）损失工时数	中	高	
人权与社区		强制劳动、反歧视及童工使用等	低	低	
		*公益捐赠情况	中	中	
		*公益活动投入（人次，时长等）	中	中	
员工权益与发展		员工构成（性别，地区，年龄，职能等）	低	低	
		员工招聘与晋升渠道	低	低	

		*合同签订率、社保缴纳率	低	低	
		*员工培训情况及时长	低	低	
	<b>供应链管理</b>		供应商数量及分布	低	低
			供应商认证标准	低	低
			绿色供应链：达标排放与环境违规情况	低	低
			供应链风险及应对	低	低
			*通过认证标准的供应商数量及比例	低	低
	<b>公平竞争&amp;反垄断</b>	*反垄断管理合规制度及体系	低	低	
<b>治理</b>	<b>董事会及 ESG 治理</b>	董事会构成及人员	低	低	
		ESG 管理理念及机构	中	高	
	<b>风险管理</b>	企业风险管理制度及体系	中	中	
		面临的主要风险及应对措施	低	低	
	<b>内部控制</b>	企业内部控制制度及体系	低	低	
	<b>税务透明度</b>	纳税情况	低	低	
		税收优惠享受情况	高	高	
	<b>反腐败</b>	反腐败措施及培训	低	低	
	<b>创新管理</b>	专利、商标、著作权等申领情况	高	高	
		绿色技术与 LCA 分析应用情况	高	高	
		行业标准制定参与情况	高	高	
		*研发投入及单位绩效	高	高	

# Waste incineration industry ESG substantive issues priority disclosure recommendations

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concentrate:

1. This article introduces Qing Yue's observation and reflection on the substantive issues of the waste incineration industry, which is still being continuously improved, and welcomes the views of all parties.
2. The English version of this article is automatically translated into Microsoft word documents, and errors are not ruled out, whichever is Chinese.
3. ESG Methodology Reference for Qing Yue:  
<http://www.epmap.org/esgmeth>
4. For any questions and suggestions, please contact Qing Yue:esg@epmap.org

## 一 . target

In view of the different characteristics of each industry, sort out the key issues of general concern to all stakeholders in the industry, and promote industry enterprises to improve ESG information disclosure and fully respond to the issues.

## 二 . tactics

In order to build consensus, Shanghai Qingyue from the perspective of professional independence third party, think that should be based on the environmental and social public interests and sustainable development, while taking into account the sustainable development of enterprises themselves, to determine the priority of substantive issues. At the same time, we should also realize that because of the logical relationship between force and reaction force, there is a strong correlation between the sustainable development of public interest and the sustainable development of enterprises themselves.

Based on the above principles, Shanghai Qingyue divided the priorities of 22 ESG issues in the waste burning industry from the two dimensions of public interest sustainability and stakeholder importance and the importance of sustainable development of enterprises themselves.

We believe that: Waste incineration industry enterprises should focus on high-impact issues (matrix green area) and moderate issues (matrix blue area), and appropriate attention to low-level issues (matrix gray area).

## 三 . Analysis of the impact of substantive issues in the waste incineration industry

- a) Waste incineration Industry Substantive Issue Impact Matrix

The importance of influencing the ESG	high	environmental management Health and safety	Pollutant emissions Climate change and greenhouse gas emissions Innovation management	
	middle	ESG disclosure energy management Water consumption Human rights and communities Board of Directors and ESG governance risk management Tax transparency	Operating income	
	low	Other resource consumption Biodiversity Customer responsibility and product safety Employee rights and development Supply chain management Fair Competition & Antitrust Internal controls Anti-corruption	Business and market share	
		low	middle	high
<b>The importance of influencing the company</b>				

b) Critical Performance Impact Importance Analysis

There are four categories: basic information, environment, society and governance. Each area has a number of topics and each topic has a number of key performance issues.

A key performance that precedes a ""

category	Issues	Key performance	The importance of influencing the company	The importance of influencing the ESG
Basic information	Business and market share	The type of company business that provides the product	low	low
		Market share	high	low
	Operating income	Operating income and profit	high	middle
	ESG exposed	The official website has an ESG column and content	middle	middle
Publish the ESG report		middle	middle	
environment	environmental management	Environmental management system certification	middle	high

		Implementation of the report disclosure	middle	high
		Compliance emissions	middle	high
		Foreign visits	middle	high
		Green factory and product certification	middle	high
		Self-monitoring of disclosure and ratios	middle	high
	<b>energy management</b>	Energy supply risks and responses	middle	middle
		Energy consumption (including electricity, heat) and unit strength	middle	middle
	<b>Water consumption</b>	Water supply risks and responses	middle	middle
		:: Water consumption and unit strength	middle	middle
	<b>Other resource consumption</b>	Resource supply risks and responses	low	low
		:: Packaging consumption and recycling	low	low
		Other resources (minerals, raw materials, etc.) consumption and unit strength	low	low
	<b>Pollutant emissions</b>	Targets and measures to reduce pollutant emissions	high	high
		General solid waste and dangerous waste generation, storage and disposal	high	high
		Emissions of exhaust gases and unit strength	high	high
		Waste water pollutant discharge and unit strength	high	high
		:: Emissions of other characteristic pollutants and unit strength	high	high
	<b>Climate change and greenhouse gas emissions</b>	Climate change risks and responses (recommended for disclosure in accordance with the TCFD framework).	high	high
		Carbon reduction	high	high
		3 categories of emissions and unit strength	high	high

	<b>Biodiversity</b>	Impacts on endangered biodiversity and conservation measures	low	low
		Impacts on community biodiversity and conservation measures	low	low
<b>society</b>	<b>Customer responsibility . . . product safety</b>	Customer privacy protection	low	low
		Product quality assurance	low	low
		Number of related complaints	low	low
	<b>Health and safety</b>	Safety management system and system	middle	high
		Occupational disease prevention and control measures	middle	high
		Number of injuries due to public service (work injury, occupational disease).	middle	high
		:: Number of hours lost by employees due to public service (work injury, occupational disease).	middle	high
	<b>Human rights and communities</b>	Forced labor, anti-discrimination and child labor use	low	low
		:: Public donations	middle	middle
		:: Public welfare activities (people, duration, etc.).	middle	middle
	<b>Employee rights and development</b>	Employee composition (gender, region, age, function, etc.)	low	low
		Employee recruitment and promotion channels	low	low
		:: Contract signing rate, social security contribution rate	low	low
		:: Staff training is timely and long-term	low	low
	<b>Supply chain management</b>	Number and distribution of suppliers	low	low
		Supplier certification standards	low	low
		Green Supply Chain: Compliance emissions and environmental violations	low	low
		Supply chain risk and response	low	low
		Number and proportion of suppliers that have passed the certifications	low	low



		standard		
	<b>Fair Competition - Antitrust</b>	Antitrust management compliance systems and systems	low	low
<b>governance</b>	<b>Board of Directors and ESG governance</b>	Board composition and personnel	low	low
		ESG management philosophy and institutions	middle	high
	<b>risk management</b>	Enterprise risk management system and system	middle	middle
		The main risks and responses	low	low
	<b>Internal controls</b>	Internal control system and system of enterprises	low	low
	<b>Tax transparency</b>	Tax status	low	low
		Tax benefits	high	high
	<b>Anti-corruption</b>	Anti-corruption measures and training	low	low
	<b>Innovation management</b>	Patent, trademark, copyright and other claims	high	high
		Green technology and LCA analysis applications	high	high
		Participation in industry standard-setting	high	high
		Research and development investment and unit performance	high	high